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Chapter No. 366

18/SS02/R466

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## ***SENATE BILL NO. 2194***

Originated in Senate

Liz Weid

Secretary

SENATE BILL NO. 2194

AN ACT TO AMEND SECTION 27-7-701, MISSISSIPPI CODE OF 1972, TO INCLUDE PUBLIC COMMUNITY AND JUNIOR COLLEGES IN THE DEFINITION OF THE TERM "CLAIMANT AGENCY" IN THE LAW THAT ALLOWS CERTAIN ENTITIES TO COLLECT CERTAIN DEBTS THROUGH SETOFF AGAINST A DEBTOR'S INCOME TAX REFUND AND TO EXPAND THE TYPES OF DEBTS THAT MAY BE COLLECTED THROUGH SUCH PROCEDURE; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

**SECTION 1.** Section 27-7-701, Mississippi Code of 1972, is amended as follows:

27-7-701. For the purposes of this article, the following terms shall have the respective meanings ascribed by this section:

(a) "Claimant agency" means the Board of Trustees of State Institutions of Higher Learning or any institution under the jurisdiction thereof, the Mississippi Guarantee Student Loan Agency, the Mississippi Postsecondary Education Financial Assistance Board, any public community or junior college, or any state agency which has loaned money to or is owed a debt by an individual for educational purposes.

(b) "Debtor" means any individual owing money or having a delinquent account with any claimant agency, which obligation has not been adjudicated satisfied by court order, set aside by court order, or discharged in bankruptcy.

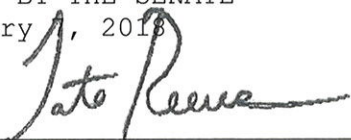
(c) "Debt" means any liquidated sum due and owing any claimant agency which has accrued through contract, subrogation, tort or operation of law, regardless of whether there is an outstanding judgment for that sum.

(d) "Commission," "State Tax Commission" or "department" means the Department of Revenue of the State of Mississippi.

(e) "Refund" means the Mississippi income tax refund which the commission determines to be due any individual taxpayer.

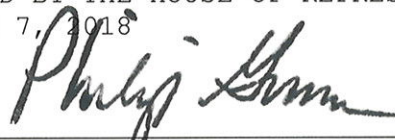
**SECTION 2.** This act shall take effect and be in force from and after July 1, 2018.

PASSED BY THE SENATE  
February 1, 2018



PRESIDENT OF THE SENATE

PASSED BY THE HOUSE OF REPRESENTATIVES  
March 7, 2018



SPEAKER OF THE HOUSE OF REPRESENTATIVES

APPROVED BY THE GOVERNOR



GOVERNOR

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